

Office of College and Career Readiness Guidance Related to Food Costs

Guidance Related to Food Costs at LEA Hosted Meetings or Trainings

The U.S. Department of Education has indicated that there is a very high burden of proof to show that paying for food with Federal funds is necessary to meet the goals and objectives of a Federal grant. Therefore, LEAs will have to make a compelling case to justify food costs as reasonable and necessary.

Expenditures for food must be ***reasonable in cost, necessary to accomplish program goals and objectives, and an integral part of the instructional program***. If our Office determines that an LEA expended Perkins funds on food costs that are not reasonable or necessary to meet the intent and objectives of the Perkins grant, our Office reserves the right to restrict the LEA from expending any Perkins funds on food costs or to disallow Perkins expenditures on food costs.

Allowable Food Costs

Unless otherwise specified by our Office, a limited amount of Perkins funds may be expended on meals for participant meetings or training events. The use of Perkins funds for this purpose is specifically limited to meals for participants when the meal is noted on an agenda, is clearly described, and is mandatory. The purpose of the meal should be to shorten the overall meeting or training time and to facilitate accomplishing the objectives of the meeting or training and the overall Perkins grant.

Perkins funds may be expended for food costs provided that the LEA maintains adequate and sufficient documentation that the costs were necessary and reasonable to further the intent and objectives of the Perkins grant. LEAs must provide the following documentation:

- Agenda that clearly identifies the topics discussed during the meeting or training session and the time allocated to each topic, including the meal period
- List of actual attendees or a “sign-in” sheet with each participant’s signature
- Written justification that the meal was necessary, was reasonable in cost, and was an integral part of the instructional program (should also include an explanation that it was impractical for participants to obtain food on their own and that their attendance at the meeting or training session was essential to accomplishing the goals and objectives of the Perkins grant)
- Written procedures that indicate the requirements for LEA provided food

Unallowable Food Costs

The following costs are not allowable under the Perkins grant:

- Breakfast
- Meals at banquets, award ceremonies, or goodwill gestures
- Meals at meetings including only staff members
- Meals at special employee events (picnics, retreats, holiday and birthday parties)
- Meals for parents or students with the following exceptions: career/employer/job fairs or parents who are members of an advisory committee
- Meals that are not necessary to accomplish the goals and objectives of the Perkins grant
- Refreshments of any kind, including beverages and snack foods